

# **EXHIBIT K**

BEST AVAILABLE COPY

TRADE-MARK.

No. 62,502.

REGISTERED APR. 14, 1908.

PHILIP MORRIS & CO., LTD.

CIGARETTES.

APPLICATION FILED OCT. 17, 1907.

MARLBORO

*Proprietor*

*Philip Morris & Co., Ltd.*

*by Arthur G. Becker*

*Attorney*

**REPUBLISHED**

Under Sec. 12 (c) 1946 Act

AFFIDAVIT SEC. 8  
ACCEPTEDAFFIDAVIT SEC. 16  
RECEIVED 3-30-54

MAR 22 1948

CLASS. CIGARETTES. Registered April 11, 1908.  
Philip Morris & Co. Ltd. Renewed April 14, 1928, to  
Philip Morris & Co. Ltd. (Incorporated, New York, N. Y.,  
a Corporation of Virginia, subject).

CLASS. MARLBOROS. Registered Apr. 11, 1908. Philip  
Morris & Co. Ltd. Renewed Apr. 11, 1928, to Philip  
Morris & Co. Ltd. (Incorporated, New York, N. Y., a cor-  
poration of Virginia. CIGARETTES. Class 12.

**THIRD RENEWAL**

*Philip Morris Inc.*  
*New York, N. Y.*

**UNITED STATES PATENT OFFICE.**

PHILIP MORRIS &amp; CO., LTD. OF NEW YORK, N. Y.

**TRADE-MARK FOR CIGARETTES.**

No. 68,502.

Statement and Declaration.

Registered April 14, 1908.

Application filed October 17, 1907. Serial No. 30,646.

**STATEMENT.**

To all whom it may concern:

Be it known that Philip Morris & Co., Ltd., a corporation duly organized under the laws of the State of New York, and located in the city of New York, county of New York, in said State, and doing business at 102 West Broadway, in said city, has adopted for its use the trade-mark shown in the accompanying drawing, for cigarettes, in Class 12, Tobacco products.

The trade-mark has been continuously

used in the business of said corporation and in the business of its predecessors, Philip Morris & Co. Ltd., of London, England, since 1907.

The trade-mark is applied or affixed to the packs, or to the packages containing the same, by placing thereon a printed label on which the trade-mark is shown.

PHILIP MORRIS & CO., LTD.  
By HERBERT L. ALDRICH,

President.

**DECLARATION.**

State of New York county of New York to:

Herbert L. Aldrich, being duly sworn, deposes and says that he is the president of the corporation, the applicant named in the foregoing statement; that he believes the foregoing statement is true; that he believes said corporation is the owner of the trade-mark sought to be registered; that no other person, firm, corporation, or association, to the best of his knowledge and belief, has the right to use said trade-mark, either in the identical form or in any such near resemblance thereto as might be calculated to deceive; that said mark is used by said corporation in commerce among the several States of the United States; that the drawing presents

and truly represents the trade-mark sought to be registered; that the specimen shows the trade-mark as actually used up to the present; and that the mark has been in actual use as a trademark of the applicant for ten years next preceding the passage of the act of February 20, 1907, and that, to the best of his knowledge and belief, such use has been exclusive.

HERBERT L. ALDRICH.

Subscribed and sworn to before me this 10th day of January, 1908.

JAY H. FISHER,

Notary Public, 125, Kings County,

City of New York, filed in New York County.

# United States Patent Office

938,510

Registered July 25, 1972

## PRINCIPAL REGISTER Trademark

Ser. No. 387,884, Had Mar. 30, 1971



Philip Morris Incorporated (Virginia corporation)  
100 Park Ave.  
New York, N.Y. 10017

For: CIGARETTES, in CLASS 17 (INT. CL. 34).  
First use 1883; in commerce 1883.  
Applicant disclaims the words "Filter Cigarettes" apart  
from the mark as shown.  
The drawing is lined to indicate the colors red and gold  
and these colors are used and claimed as a feature of the  
mark.  
Owner of Reg. Nos. 68,502, 854,007, and others.

Int. Cl.: 34

Prior U.S. Cl.: 17

United States Patent Office

Reg. No. 1,039,412

Registered May 11, 1976

**TRADEMARK**

Principal Register

**MARLBORO LIGHTS**

Philip Morris Incorporated (Virginia corporation)  
100 Park Ave.  
New York, N.Y. 10017

For: CIGARETTES, in CLASS 17 (INT. CL. 34).  
First use Aug. 25, 1971; in commerce Aug. 25, 1971.  
The word "Lights" is expressly disclaimed apart from  
the mark in its entirety.  
Owner of Reg. Nos. 61,502, 678,062, and others.  
Ser. No. 401,870, filed Sept. 2, 1971.

Int. CL: 34

Prior U.S. CL: 17

Reg. No. 1,544,782

United States Patent and Trademark Office Registered June 20, 1989

TRADEMARK  
PRINCIPAL REGISTER



PHILIP MORRIS INCORPORATED (VIRGINIA CORPORATION)  
100 PARK AVENUE  
NEW YORK, NY 10017

FOR: CIGARETTES, IN CLASS 34 (U.S. CL. 17).

FIRST USE 3-2-1947; IN COMMERCE 2-3-1987.

OWNER OF U.S. REG. NOS. 64,502, 1,189,524 AND OTHERS.

NO CLAIM IS MADE TO THE EXCLUSIVE RIGHT TO USE "LIGHTS", "MENTHOL" AND "INC.", APART FROM THE MARK AS SHOWN.

THE LINING IN THE DRAWING REPRESENTS THE COLOR GREEN, THE WORD "MENTHOL" IS IN GREEN AND THE CREST IS IN GOLD WITH THE INNER OVAL PORTION IN RED AND COLOR IS CLAIMED AS A FEATURE OF THE MARK.

THE DOTTED LINES ON THE DRAWING ARE NOT PART OF THE MARK AND SERVE ONLY TO SHOW THE POSITION OF THE MARK ON THE GOODS.

SER. NO. 689,962, FILED 10-16-1987.

ROGER KATZ, EXAMINING ATTORNEY

Int. CL: 34

Prior U.S. CL: 17

United States Patent and Trademark Office Reg. No. 1,651,628  
Registered July 23, 1991

TRADEMARK  
PRINCIPAL REGISTER



PHILIP MORRIS INCORPORATED (VIRGINIA CORPORATION)  
100 PARK AVENUE  
NEW YORK, NY 10017

FOR: CIGARETTES, IN CLASS 34 (U.S. CL. 17).

FIRST USE 10-2-1989; IN COMMERCE 10-2-1989.

OWNER OF U.S. REG. NOS. 68,502, 1,544,782 AND OTHERS.

NO CLAIM IS MADE TO THE EXCLUSIVE RIGHT TO USE "ULTRA LIGHTS", APART FROM THE MARK AS SHOWN.

THE DRAWING IS LINED FOR THE COLOR SILVER.

THE ENTIRE CREST DESIGN IS GOLD WITH THE EXCEPTION OF THE INNER CIRCLE WHICH IS RED WHEREIN THE WORD PM INC. APPEARS. PM INC. AND THE LATIN WORDS VENI, VIDI, VICI ARE WHITE. THE DOTTED LINES SURROUNDING THE MARK ARE USED TO SHOW THE POSITION OF THE MARK ON THE GOODS, AND NO CLAIM IS MADE THERETO.

THE ENGLISH TRANSLATION OF THE WORDS "VENI, VIDI, VICI" IN THE MARK IS "I CAME, I SAW, I CONQUERED."

SER. NO. 74-075,799, FILED 7-2-1990.

LISA L. KNIGHT, EXAMINING ATTORNEY

Registered June 4, 1940

Trade-Mark 378,340

Republished, under the Act of 1946, June 22, 1948, by  
Benson & Hedges, New York, N. Y.

Affidavit under Section 8 accepted.

Affidavit under Section 15 received July 13, 1953.

## UNITED STATES PATENT OFFICE

Benson and Hedges, New York, N. Y.

Act of February 20, 1905

Application January 25, 1940, Serial No. 477,832

*Parliament*

### STATEMENT

To all whom it may concern:

Be it known that Benson and Hedges, a corporation duly organized under the laws of the State of New York and located at New York, New York, and doing business at No. 435 Fifth Avenue, New York, New York, has adopted and used the trade-mark shown in the accompanying drawing for CIGARETTES, in Class 17, Tobacco products, and presents herewith five specimens or facsimiles showing the trade-mark as actually used by applicant upon the goods, and requests that the same be registered in the United States Patent Office in accordance with the act of February 20, 1905, as amended.

The trade-mark has been continuously used and applied to said goods in applicant's business since March 15, 1931.

The trade-mark is applied or affixed to the

goods, or to the packages containing the same by placing thereon a printed label on which the trade-mark is shown, and by being printed upon the wrappers of the goods.

The undersigned hereby appoints Mida, Richards and Murray, a firm composed of Lee W. Mida, Brayton G. Richards, and Alexander W. Murray, whose postal address is 537 S. Dearborn Street, Chicago, Illinois, its attorneys, to prosecute this application for registration, with full powers of substitution and revocation, and to make alterations and amendments therein, to receive the certificate and to transact all business in the Patent Office connected therewith.

BENSON AND HEDGES,  
By JAMES J. HEAD,  
President.



Thank you for your request. Here are the latest results from the TARR web server.

This page was generated by the TARR system on 2006-04-17 14:51:53 ET

Serial Number: 71427832 Assignment Information

Registration Number: 378340 Assignment Information

Mark

Parliament

(words only): PARLIAMENT

Standard Character claim: No

Current Status: This registration has been renewed.

Date of Status: 2005-12-14

Filing Date: 1940-01-25

Transformed into a National Application: No

Registration Date: 1940-06-04

Register: Principal

Law Office Assigned: (NOT AVAILABLE)

If you are the applicant or applicant's attorney and have questions about this file, please contact the Trademark Assistance Center at TrademarkAssistanceCenter@uspto.gov

Current Location: 830 -Post Registration

Date In Location: 2005-12-14

---

LAST APPLICANT(S)/OWNER(S) OF RECORD

---

1. Philip Morris Incorporated

Address:

Philip Morris Incorporated

New York, NY

United States

Legal Entity Type: Unknown

State or Country Where Organized: (NOT AVAILABLE)

---

**GOODS AND/OR SERVICES**

---

U.S. Class: 034 (International Class 034)

Cigarettes

First Use Date: 1931-03-15

First Use in Commerce Date: 1931-03-15

Basis: 1(a)

---

**ADDITIONAL INFORMATION**

---

NOT AVAILABLE)

---

**MADRID PROTOCOL INFORMATION**

---

NOT AVAILABLE)

---

**PROSECUTION HISTORY**

---

2005-12-14 - Third renewal 10 year

2005-12-14 - Section 8 (10-year) accepted/ Section 9 granted

2005-08-16 - PAPER RECEIVED

2003-04-09 - Section 7 amendment issued

2002-06-13 - Section 7 amendment issued

2002-03-07 - Section 7 amendment issued

2001-11-06 - Section 7 amendment issued

2001-04-02 - Section 7 amendment issued

2000-08-31 - Combined Section 8 (10-year)/Section 9 filed

2000-08-31 - Section 7 amendment filed

984-10-25 - Section 8 (6-year) accepted & Section 15 acknowledged

980-06-04 - Second renewal

953-07-13 - Section 8 (6-year) and Section 15 Filed

948-06-22 - Published Section 12(c)

---

**CORRESPONDENCE INFORMATION**

---

---

**Correspondent**

ROBERT J ECK

PHILIP MORRIS MANAGEMENT CORP

300 WESTCHESTER AVE

RYE BROOK NY 10573-1322

---

# United States Patent Office

865,627  
Registered Mar. 4, 1969

## PRINCIPAL REGISTER Trademark

Ser. No. 284,716, Filed Dec. 11, 1967



Philip Morris Incorporated (Virginia corporation)  
100 Park Ave.  
New York, N.Y. 10017

For: CIGARETTES, in CLASS 17 (INT. CL. 34).  
First use Oct. 20, 1967; in commerce Oct. 20, 1967;  
Mar. 15, 1931, in another form.  
The drawing is lined for the colors gold and blue.  
Applicant disclaims the numeral "100's." Owner of Reg.  
Nos. 378,340, 662,465, and others.

J. C. DEMOS, Examiner.

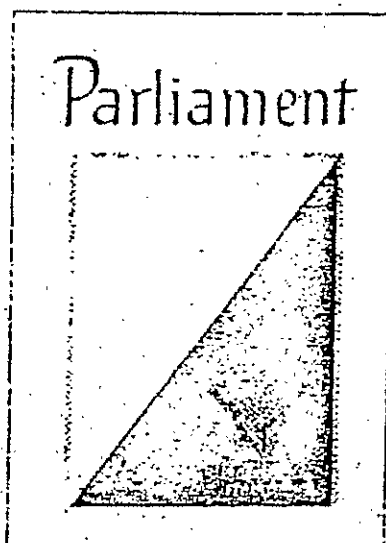
Int. Cl.: 34

Prior U.S. Cl.: 17

United States Patent and Trademark Office

Reg. No. 1,164,854  
Registered Aug. 11, 1981

TRADEMARK  
Principal Register



Philip Morris Incorporated (Virginia corporation)  
80 Park Ave.  
New York, N.Y. 10017

For CIGARETTES, in CLASS 34 U.S. Cl. 171.  
First use Oct. 30, 1973; in commerce Oct. 30, 1973.  
Owner of U.S. Reg. Nos. 376,340, 365,267 and  
others.

Applicant disclaims the word "Light" and

without waiver of any common law or statutory  
rights that might have accrued therein, the words  
"Recessed Filter".

Ser. No. 218,644, filed Jun. 8, 1979.

JEFFERY H. KAUFMAN, Primary Examiner

R. S. BREN, Examiner

# United States Patent Office

894,450  
Registered July 14, 1970

PRINCIPAL REGISTER  
Trademark

Ser. No. 394,352, filed Aug. 5, 1968

VIRGINIA SLIMS

Philip Morris Incorporated (Virginia corporation)  
100 Park Ave.  
New York, N.Y. 10017

For: CIGARETTES, in CLASS 17 (INT. CL. 34).  
First use July 24, 1968; in commerce July 24, 1968.

17 Int. Cl.

# United States Patent Office

912,374

Registered June 8, 1971

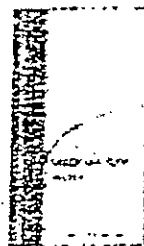
PRINCIPAL REGISTER

Trademark

COMB. AFF. SEC 8 & 15

Under Section 2 (f)

Ser. No. 330,403, filed June 18, 1967



Philip Morris Incorporated (Virginia corporation)  
100 Park Ave.  
New York, N.Y. 10017

For: CIGARETTES, in CLASS 17 (INT. CL. 34).  
First use July 24, 1968; in commerce July 24, 1968.  
Applicant disclaims the phrase "20 Class A Cigarettes"  
and the word "Filter," apart from the mark as shown.  
Owner of Reg. Nos. 377,139, 500,279, and 894,450.

## United States Patent Office

912,375

Registered June 8, 1971

PRINCIPAL REGISTER

COMB. AFF. SEC 8 &amp; 15

Trademark

Under Section 2 (f)

Ser. No. 338,406, filed June 18, 1969



Philip Morris Incorporated (Virginia corporation)  
100 Park Ave.  
New York, N.Y. 10017

For: CIGARETTES, in CLASS 17 (INT. CL. 34).  
First use July 24, 1968; in commerce July 24, 1968.  
Applicant disclaims the phrase "20 Class A Cigarettes"  
and the word "Filter," apart from the mark as shown.  
The drawing is lined for the colors whitish yellow,  
light gold, brown, red gold, yellow, light gold, red, pink  
and gold.  
Owner of Reg. Nos. 377,139, 500,279, and 894,450.



Int. Cl.: 34

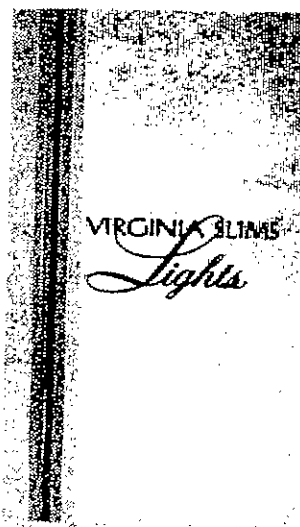
Prior U.S. Cl.: 17

**United States Patent and Trademark Office**

**Reg. No. 1,227,743**

Registered Feb. 15, 1983

**TRADEMARK**  
Principal Register



Philip Morris Incorporated (Virginia corporation)  
100 Park Ave.  
New York, N.Y. 10017

For: CIGARETTES, in CLASS 34 (U.S. Cl. 17).

First use Jul. 10, 1979; in commerce Jul. 10, 1979.

Owner of U.S. Reg. Nos. 377,139, 912,375 and others.

No claim is made to the exclusive right to use "Lights", apart from the mark as shown.

The lining and shading of the drawing do not represent linings for color, and color is not claimed as a feature of the mark. The lining represents lines appearing on the mark, and the shading indicates

various vertical bands or bars on the mark that cannot, due to their subtle color differences, be as accurately rendered otherwise.

Sec. 2(f).

Ser. No. 231,612, filed Sep. 17, 1979.

ROBERT SHEPHERD, Examining Attorney

Int. Cl.: 34

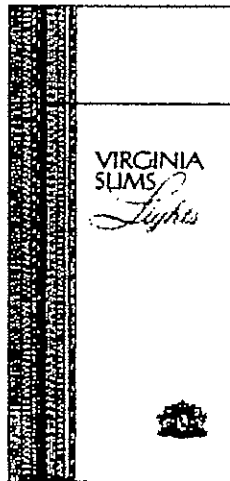
Prior U.S. Cl.: 17

**United States Patent and Trademark Office**

**Reg. No. 1,369,402**

**Registered Nov. 5, 1985**

**TRADEMARK  
PRINCIPAL REGISTER**



PHILIP MORRIS INCORPORATED (VIRGINIA CORPORATION)  
100 PARK AVENUE  
NEW YORK, NY 10017

FOR: CIGARETTES, IN CLASS 34 (U.S. CL. 17).

FIRST USE 2-21-1985; IN COMMERCE 2-21-1985.

OWNER OF U.S. REG. NOS. 894,450, 1,290,474 AND OTHERS.

NO CLAIM IS MADE TO THE EXCLUSIVE RIGHT TO USE "LIGHTS", APART FROM THE MARK AS SHOWN.

COLOR IS CLAIMED AS A FEATURE OF THE MARK. THE DRAWING HAS BEEN

LINED FOR THE COLORS SILVER, BROWN, PURPLE, BLUE AND GOLD WITH THE EXCEPTION OF THE CREST IN THE LOWER, RIGHT-HAND CORNER WHICH IS IN BLACK AND WHITE TO MORE CLEARLY DEFINE THE FEATURES OF THE CREST. THE CREST IS GOLD IN COLOR WITH THE INNER OVAL PORTION BEING DARK BLUE WITH THE LETTERS "B" AND "H" IN GOLD.

SEC. 2(F).

SER. NO. 526,623, FILED 3-13-1985.

ROBERT PEVERADA, EXAMINING ATTORNEY

Int. Cl.: 34

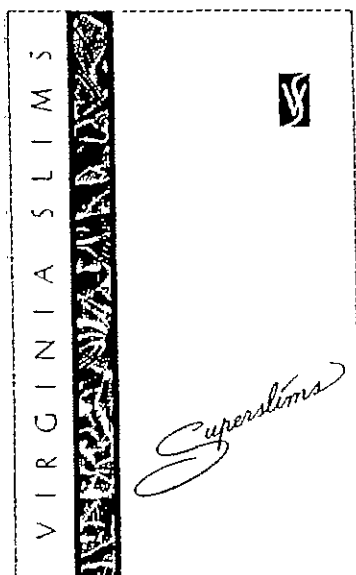
Prior U.S. Cl.: 17

**United States Patent and Trademark Office**

**Reg. No. 1,897,685**

Registered June 6, 1995

**TRADEMARK  
PRINCIPAL REGISTER**



PHILIP MORRIS INCORPORATED (VIRGINIA CORPORATION)  
100 PARK AVENUE  
NEW YORK, NY 10017

FOR: CIGARETTES, IN CLASS 34 (U.S. CL. 17).

FIRST USE 7-28-1989; IN COMMERCE 7-28-1989.

OWNER OF U.S. REG. NOS. 894,450, 1,369,402 AND OTHERS.

NO CLAIM IS MADE TO THE EXCLUSIVE RIGHT TO USE "SUPERSLIMS", APART FROM THE MARK AS SHOWN.

THE LINING AND SHADING OF THE DRAWING DO NOT REPRESENT LINING FOR COLOR, AND COLOR IS NOT CLAIMED AS A FEATURE OF THE MARK.

THE DOTTED LINES IN THE DRAWING DO NOT FORM PART OF THE MARK BUT ARE USED TO SHOW THE POSITION OF THE MARK ON THE GOODS.

SER. NO. 73-835,069, FILED 10-30-1989.

CAROLYN GRAY, EXAMINING ATTORNEY

## **EXHIBIT L**



### Cheap cigarettes

Bond - Camel - Chesterfield - Davidoff - Esse - Dunhill - Gauloises  
 Kent - L&M - Lucky Strike - Magna - Marlboro - More  
 Monte Carlo - Pall Mall - Parliament - R1 - Rothmans  
 Sobranie - Virginia Slims - Viceroy - Vogue - Winston  
 \* HOME \* INFO \* FAQ \* CONTACT US \* SHOPPING CART \*

Our online cigarettes store was created as the cheapest cigarettes shop in Internet, which offers cigarettes online at cheap prices. We sell most Premium tobacco brands. EZ-Cigarettes.Com would like to help you save money and time by delivering your favorite brands to your door at discount prices.

If you are looking for good quality, fresh and cheap cigarettes you've came to the right place. We offer **9-18 days Guaranteed Delivery, Secure Ordering** and *Good Customer Support Service*. Don't hesitate when it's time to make the order.

Please note that we send cigarettes cartons packed into a special carton box for your cigarettes to reach you in a perfect condition.

**You are always welcome!**

**Purchase Reporting? NO! All 50 states? YES!**

### LAST NEWS

Cigarettes could affect your memory

High Court orders cigarettes destroyed

May Soon Be Illegal for Toronto Stores to Display Cigarettes

Government initiative to prevent illegal online sales of cigarettes

### Frequently Asked Questions

- Delivery
- Payments
- Products
- Prices
- Customs
- Return policy

Delivery

**What countries do you deliver your products?**

We deliver to USA only.

**How long does the delivery take?**

Delivery takes 9-18 days.

**What are your delivery rates?**

Delivery rate is \$1.00 per 1 carton. Please note that we have a handling fee of \$14.00 per order.

---

**Are the mailing times shown on site guaranteed?**

No. Air Mail delivery can be affected by mailing problems in the destination US state. But we meet mailing problems so rare that no statistics can be made out of this.

---

**If I place an order on Saturday, when my order will be sent?**

When we receive orders we guarantee to ship them in 2 working days (usually it takes not more than 36 hours). Orders placed on Thursdays are processed on Fridays and shipped on Mondays. Orders placed on Fridays, Saturdays and Public Holidays are processed on the first working day after reception and shipped on the second day. The day and time when your order was packed and shipped you'll receive by special e-mail. Please, notice that we do not ship orders within 24 hours to give you a possibility to change or update your postal address and/or the order items. In such cases you must immediately send us an e-mail with your changes. Please don't forget to quote your order number when writing about changes in your order.

---

**What do you mean under word "parcel"?**

Parcel is a package with maximum volume of 6 cartons (or 8 cartons in rare cases) packed into a special carton box for your cigarettes to reach you in a perfect condition.

---

**I bought twelve (6 and 6) cartons of cigarettes one week ago and I have received only one parcel of 6 cartons. Is that normal?**

Yes. The cartons are shipped in parcels (one parcel contains not more than 6 cartons for King Size and 8 cartons for Slims) within 2 days but in rare cases they reach destination together. The time between the first and the last parcel delivery is in average 5 to 10 days for the United States.

---

**Do you deliver by any couriers? (e.g.: DHL, UPS, TNT, etc.)**

No. We work with the European AirMail only.

---

**Can I track my order?**

No, as the parcels are sent by AirMail there are no trackings.

---

**What happens if I am not at home when the parcel arrives?**

There are two possibilities:

- 1.The parcel can only be delivered to the addressee or to another person (e.g. a member of the family, a colleague, a porter, etc.) who will sign a receipt. If no-one is at home, a postman will leave a note
- 2.The parcel can be taken from your local post office with no additional charge. Please note that this standard procedure may slightly differ from state to state.

#### Payments

##### **What payment methods do you accept?**

We accept Credit Cards (Visa only) and eChecks.

##### **Can I pay by postal order or money order?**

No. Unfortunately we accept credit cards and eChecks only.

##### **Can I place an order by telephone or Fax?**

No. You can place your order online only.

##### **How to pay by check?**

Payment by check is a processing service that allows customers to pay for cigarettes over the Internet by check without the need to mail a check. To pay by check please follow the below steps: Get your checkbook. Pull out the next valid check. Copy all information from that check to the last checkout form. Press the "Complete Purchase" button on the last checkout form and wait for the confirmation screen. Write void on your check and keep it with your printed receipt. Make sure to record an entry in your check register for the amount of this check and the check number. You will see this transaction in your monthly bank statement soon.

#### Products

##### **Do you sell other brands of cigarettes in addition to those advertised at your site?**

No. The only brands we sell are shown on the Top of the pages.

##### **Are the cigarettes sold at EZ-Cigarettes.Com first choice?**

The cigarettes sold at EZ-Cigarettes.Com are of the highest quality available on the market made under the authorisation of worldwide known tobacco manufacturers. We sell brands made in Europe.

### **Do I have to pay a fee to join EZ-Cigarettes.Com?**

No, you do not, the access to our site is free, you don't need to pay a fee to enter it or to make your purchases.

### **Is there any difference between the American and the European made cigarettes?**

Yes. The first are made to match the taste of American smokers while the second are suited to European tastes. Philip Morris does not provide any other information on this matter. According to smokers (and suggestions), the European ones may be slightly stronger. There is only one way to find out. Try them!

#### **Prices**

All the prices listed in our store are in US dollars and the amount charged from your credit card must be equal to the amount for cigarettes bought.

Shipping cost - \$1.00 per carton

Handling cost - \$14.00 per order

### **Why are the prices of the cigarettes sold at ez-cigarettes.com considerably more competitive than your competitors?**

We purchase bulk amounts of cigarettes from the manufacturers and we limit our choice to a few selected brands. The products reach our customers without additional steps and the procedure is extremely rational.

#### **Customs**

### **Do you guarantee that no duty will be paid world-wide?**

No, we don't. Some countries may occasionally not apply the international postal regulations and standards.

If you finally got in the situation of having to pay taxes you can do the following:

- you can pay taxes and pick up the parcels
- you can reject the parcels and ask for money back. The cigarettes will be sent back and we guarantee to make the refund minus shipping and handling charges as soon as it reaches us.

### **Is smoking duty-free cigarettes against the law?**

No. Duty-free cigarettes can be smoked anywhere in the world. These cigarettes are sold in all international airports.

### **Is reselling duty-free cigarettes against the law?**



Yes. This is against the law in all countries world-wide. The cigarettes on sale at EZ-Cigarettes.Com are for personal use only and not for resale.

**Can EZ-Cigarettes.Com disclose data on who bought cigarettes online to others?**

Absolutely not. All personal information in the EZ-Cigarettes.Com web site will be treated according to the National Law. The data could not be disclosed even upon an official request submitted by foreign country authorities.

**Return policy**

**What is your return policy?**

If you receive an incorrect item due to a mistake on our part please email us and we will gladly replace the wrong item with the correct item. If there was a mistake on your part you can ship the incorrect merchandise back to us at your expense. Any item(s) sent out after your original order due to a mistake or damage will be charged to your credit card. Once the incorrect or damaged item(s) are returned to EZ-Cigarettes.Com we will credit that amount back to your credit card.

If you decide that after you receive your order you do not want an item(s) just return the "unopened" carton(s) back to us at support@ez-cigarettes.com and we will refund your credit card. Shipping fees cannot be refunded. Refunds take up to 10 business days to process. There is a 15% restocking fee on all returns. All returns must be made within 30 days of purchase.

© <http://www.ez-cigarettes.com> 2002, 2003, 2004

British American Tobacco, the world's most widely distributed tobacco brand with a presence in 180 countries, is pushing for the indexation of the local tax brackets and prices under the existing excise tax scheme for cheap cigarettes to raise more revenues for the government and at the same time level the playing field.

In a statement, British American Tobacco said it supports a plan to eliminate the discrimination between the brands and existing brands by reclassifying all brands before the indexation of applicable taxes to inflation.

"BAT is prepared to support a multitiered specific tax system that is indexed to inflation in both the tax brackets and the applicable tax rates thereon with the provision for automatic indexation across all brands thereafter because it will help achieve the government's additional revenue targets," the company said.

At the same time, the cheap cigarette maker pointed out that the indexation of both the tax brackets and prices would spread the additional tax burden equitably across the different players in line with their respective share of the price segments.

"British American Tobacco further supports the government's desire to significantly improve its tax revenues from cigarettes and we reiterate our willingness to contribute our fair share of the tax burden in this effort," the company added.

British American Tobacco employs almost 85,000 people worldwide and some of its brands include: Lucky Strike, Dunhill, Kent, Pall Mall, State Express 555, Capri and Vogue.

In the Philippines it is registered as a foreign corporation actively engaged in the importation and distribution of cigarettes.

The cigarette maker furthermore sought for the scrapping of Revenue Regulation 9-2003 and 22-2003 implemented by the Bureau of Internal Revenue (BIR) last year allow all players to operate on a level playing field.

"For the new law to be absolute fair and just, the government must also nullify the revenue regulations reclassifying new brands in 2003 and imposing on them higher taxes while leaving existing brands untouched," the company argued.

discount cigarettes shopping guide

British American Tobacco pointed out that the Philippines would continue to offer cheap cigarettes if the excise tax scheme evolves into less number of tiers in order to simplify the tax administration while improving both government revenues and market value.

"Currently, the Philippines has one of the lowest prices of cigarettes. If the gap in tax rates between the highest tax category of P13.4 per pack and the lowest category of P1.12 per pack remains wide at 12 times as in the present tax structure, the prices of cigarettes will continue to be low, the group added.

Republic Act 8240 otherwise known as the Comprehensive Tax Reform Program of 1997 changed the excise taxation on tobacco and alcohol products to specific system from value-based. It imposed a four-tier specific system based on the retail price wherein cigarettes with a net retail price of less than P5 per pack are levied P1.12 per pack while a pack worth between P5 and P6.50 is charged another P5.60. On the other hand, cigarettes with a net retail price of between P6.5 and P10 per pack are levied P8.96 while those above P10 are taxed P13.44. buy online cigarettes

cheap cigaretts, buy on line cigaretts

marlboro cigarettes

buy discount cigarettes, cheap cigarettes online

buy cheap cigarettes, discount cigarettes online

online cheap cigarettes

cigaretts



### Cheap cigarettes

Bond - Camel - Chesterfield - Davidoff - Esse - Dunhill - Gauloises  
 Kent - L&M - Lucky Strike - Magna - Marlboro - More  
 Monte Carlo - Pall Mall - Parliament - R1 - Rothmans  
 Sobranie - Virginia Slims - Viceroy - Vogue - Winston  
 \* HOME \* INFO \* FAQ \* CONTACT US \* SHOPPING CART \*

Our online cigarettes store was created as the cheapest cigarettes shop in Internet, which offers cigarettes online at cheap prices. We sell most Premium tobacco brands. EZ-Cigarettes.Com would like to help you save money and time by delivering your favorite brands to your door at discount prices.

If you are looking for good quality, fresh and cheap cigarettes you've come to the right place. We offer **9-18 days Guaranteed Delivery, Secure Ordering** and *Good Customer Support Service*. Don't hesitate when it's time to make the order.

Please note that we send cigarettes cartons packed into a special carton box for your cigarettes to reach you in a perfect condition.

**You are always welcome!**

**Purchase Reporting? NO! All 50 states? YES!**

### LAST NEWS

Cigarettes could affect your memory

High Court orders cigarettes destroyed

May Soon Be Illegal for Toronto Stores to Display Cigarettes

Government initiative to prevent illegal online sales of cigarettes

### Info

#### Delivery info:

Shipping time: 9-18 days  
 Shipping cost: \$1.00 per carton  
 Handling cost: \$14.00 per order

#### Payment info:

Payment can be made by Credit and Debit Card Online only

© <http://www.ez-cigarettes.com> 2002, 2003, 2004

British American Tobacco, the world's most widely distributed tobacco brand with a presence in 180 countries, is pushing for the indexation of the local tax brackets and prices under the existing excise tax scheme for cheap cigarettes to raise more revenues for the government and at the same time level the playing field.

In a statement, British American Tobacco said it supports a plan to eliminate the discrimination between the brands and existing

brands by reclassifying all brands before the indexation of applicable taxes to inflation.

"BAT is prepared to support a multitiered specific tax system that is indexed to inflation in both the tax brackets and the applicable tax rates thereon with the provision for automatic indexation across all brands thereafter because it will help achieve the government's additional revenue targets," the company said.

At the same time, the cheap cigarette maker pointed out that the indexation of both the tax brackets and prices would spread the additional tax burden equitably across the different players in line with their respective share of the price segments.

"British American Tobacco further supports the government's desire to significantly improve its tax revenues from cigarettes and we reiterate our willingness to contribute our fair share of the tax burden in this effort," the company added.

British American Tobacco employs almost 85,000 people worldwide and some of its brands include Lucky Strike, Dunhill, Kent, Pall Mall, State Express 555, Capri and Vogue.

In the Philippines it is registered as a foreign corporation actively engaged in the importation and distribution of cigarettes.

The cigarette maker furthermore sought for the scrapping of Revenue Regulation 9-2003 and 22-2003 implemented by the Bureau of Internal Revenue (BIR) last year allow all players to operate on a level playing field.

"For the new law to be absolute fair and just, the government must also nullify the revenue regulations reclassifying new brands in 2003 and imposing on them higher taxes while leaving existing brands untouched," the company argued.

discount cigarettes shopping guide

British American Tobacco pointed out that the Philippines would continue to offer cheap cigarettes if the excise tax scheme evolves into less number of tiers in order to simplify the tax administration while improving both government revenues and market value.

"Currently, the Philippines has one of the lowest prices of cigarettes. If the gap in tax rates between the highest tax category of P13.4 per pack and the lowest category of P1.12 per pack remains wide at 12 times as in the present tax structure, the prices of cigarettes will continue to be low, the group added.

Republic Act 8240 otherwise known as the Comprehensive Tax Reform Program of 1997 changed the excise taxation on tobacco and alcohol products to specific system from value-based. It imposed a four-tier specific system based on the retail price wherein cigarettes with a net retail price of less than P5 per pack are levied P1.12 per pack while a pack worth between P5 and P6.50 is charged another P5.60. On the other hand, cigarettes with a net retail price of between P6.5 and P10 per pack are levied P8.96 while those above P10 are taxed P13.44. buy online cigarettes

cheap cigarettes, buy on line cigarets

marlboro cigarettes

buy discount cigarettes, cheap cigarettes online

buy cheap cigarettes, discount cigarettes online

online cheap cigarettes

cigaretts

## **EXHIBIT M**



Warren J. Rheume  
WRheume@bwm.com  
Direct (206) 389-4226  
Main (206) 447-0900  
Fax (206) 447-0849

July 19, 2005

**BY INTERNATIONAL FEDERAL EXPRESS  
AND ELECTRONIC MAIL (cigs\_plan@yahoo.com; sales@ez-cigarettes.com)**

David Buherman  
235 Palchevsky St.  
Vladivostok Russian Federation 690041

Re: UNAUTHORIZED USE OF MARLBORO® TRADEMARK AND  
UNAUTHORIZED SALE OF PHILIP MORRIS PRODUCTS

Dear Mr. Buherman:

We represent Philip Morris USA Inc. ("Philip Morris USA") in connection with certain trademark matters. It has come to our attention that you are operating an Internet site at [www.ez-cigarettes.com](http://www.ez-cigarettes.com) through which you are offering to sell and/or facilitating the illegal importation of Philip Morris branded products manufactured for sale outside the United States to consumers in the United States in violation of U.S. law and the laws of the individual states. We have also observed your unauthorized use of the Marlboro® pack images on your website and your use of the Marlboro® trademark in your website's metatags.

Our investigation to date has revealed that you are offering for sale over the Internet Marlboro®, Parliament®, and Virginia Slims® cigarettes. Your website clearly demonstrates your willingness to ship Philip Morris branded products into and throughout the United States.

The importation and distribution of products bearing Philip Morris trademarks, including the Marlboro® trademark and Marlboro Roof Design Label® trademark, without the consent of Philip Morris USA violates U.S. law. The Imported Cigarette Compliance Act of 2000 prohibits any importation of cigarettes bearing registered trademarks, as well as the facilitation of such activity, without the authorization of the trademark owner. Philip Morris USA has filed a declaration with the United States Customs Service ("Customs") informing Customs that Philip Morris USA does not consent to the importation of any cigarettes bearing the Marlboro® trademark or certain other trademarks owned by Philip Morris USA. Furthermore, U.S. trademark law prohibits the importation of products not intended for sale in the United States that bear registered trademarks when such products are imported without the consent of the U.S. trademark owner. These prohibitions apply whether the products are originally produced legitimately or not. The very fact that the importation occurs outside authorized channels, that is, without the control and consent of the U.S. trademark owner, renders the activity illegal. These activities also violate state law. Additionally, sales of cigarettes that fail to certify the age of purchasers or fail to collect and/or report excise taxes may violate federal and state law.

Heller Ehrman LLP 701 Fifth Avenue, Suite 6100 Seattle, WA 98104-7098 [www.hellerehrman.com](http://www.hellerehrman.com)

Anchorage Silicon Valley	Beijing Singapore	Hong Kong	Los Angeles Washington, D.C.	Madison, WI	New York	San Diego	San Francisco	Seattle
-----------------------------	----------------------	-----------	---------------------------------	-------------	----------	-----------	---------------	---------



In addition, your offer to sell and sale of Philip Morris branded cigarettes, including Marlboro®, Parliament®, and Virginia Slims® cigarettes, on your website violates Philip Morris USA's trademark rights in its famous marks. You are no doubt aware that Marlboro® is the most popular brand of cigarettes in the United States and worldwide. The world-famous Marlboro® word trademark and Marlboro Roof Design Label® trademark are registered trademarks owned by Philip Morris USA in the United States. The trademarks of the other Philip Morris brands that you are selling, such as Parliament®, and Virginia Slims® cigarettes, are likewise owned by Philip Morris USA in the United States and are likewise famous. Needless to say, Philip Morris USA expends vast sums and enormous efforts in the promotion of its brands and products. Philip Morris USA zealously protects these famous brands. The distribution of Philip Morris branded products outside authorized channels infringes Philip Morris USA's trademarks and causes irreparable harm to the goodwill of the trademarks and the brands they represent.

Philip Morris USA has obtained judgments against others Internet retailers who, like you, sell and/or facilitate the illegal importation of Philip Morris branded cigarettes. For example, on March 10, 2005 the United States District Court for the Southern District of New York issued a judgment and order in Philip Morris USA's favor and against Otamedia (operator of www.yesmoke.com and www.yessmoke.com), awarding Philip Morris USA more than \$173 million in damages based on Otamedia's illegal advertising and sale over the Internet of illegally imported Philip Morris branded cigarettes. Similarly, on March 9, 2004, the United States District Court for the Central District of California entered a judgment and order against the operator of certain Internet websites (including www.discount-marlboro-cigarettes.com) finding that the defendants' unlawful sale of Philip Morris branded cigarettes violated numerous federal and state laws, including trademark laws. The Central District Court also found the defendants liable to Philip Morris USA for an amount in excess of \$8.5 million. Copies of these judgments are enclosed.

In light of your infringing and illegal conduct, and in order that Philip Morris USA take no further action against you, Philip Morris USA hereby demands that you immediately:

1. Cease sales in the United States of any products manufactured for sale outside the United States that bear the Marlboro® trademark, the Marlboro Roof Design Label® trademark, the Parliament®, and Virginia Slims® trademarks, or any other Philip Morris USA trademark;
2. Confirm that you will refrain from any such sales in the future;
3. Confirm that you will never again use the Marlboro® trademark, the Marlboro Roof Design Label® trademark, any mark confusingly similar to the Marlboro® trademark or the Marlboro Roof Design Label® trademark, the Parliament®, and Virginia Slims® trademarks, or any other trademark owned by Philip Morris USA without prior express permission from Philip Morris USA;
4. Remove the Marlboro® trademark from the metatags of your website;

www.ez-cigarettes.com

July 19, 2005

Page 3

5. Identify your suppliers and shippers of Philip Morris branded cigarettes, by:

- a. Identifying everyone who has ever provided Philip Morris branded cigarettes directly to you for resale;
- b. Identifying everyone who has ever filled orders that you, or your customers, placed for Philip Morris branded cigarettes;
- c. Identifying everyone who has ever filled or shipped orders to your customers that your customers have placed with you for Philip Morris branded cigarettes;
- d. Providing copies of all of your communications with these suppliers and shippers, including e-mails, letters, invoices and bills; and

6. Agree to full and continued cooperation in providing additional information, upon request by Philip Morris USA.

You should confirm your agreement to the resolution of this trademark matter on the above terms by signing and returning the attached copy of this letter by July 29, 2005.

Sincerely,

Warren J. Rheume / NBS

Warren J. Rheume

By signing below, I agree to the above listed terms:

Agreed: \_\_\_\_\_  
Signature

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Title

\_\_\_\_\_  
Website Domain Name

\_\_\_\_\_  
Date



Warren J. Rheume  
WRheume@hewm.com  
Direct (206) 389-4726  
Main (206) 447-0900  
Fax (206) 447-0849

July 25, 2005

**BY INTERNATIONAL FEDERAL EXPRESS  
AND ELECTRONIC MAIL (support@cigmall.net; planet\_line\_ltd@yahoo.co.uk)**

Diana Bezede  
Mircia cel Batrin 24  
Kishinev, AL 2068  
Moldova

Re: UNAUTHORIZED USE OF MARLBORO® TRADEMARK AND  
UNAUTHORIZED SALE OF PHILIP MORRIS PRODUCTS

Dear Ms. Bezede:

We represent Philip Morris USA Inc. ("Philip Morris USA") in connection with certain trademark matters. It has come to our attention that you are operating an Internet site at [www.cigmall.net](http://www.cigmall.net) through which you are offering to sell and/or facilitating the illegal importation of Philip Morris branded products manufactured for sale outside the United States to consumers in the United States in violation of U.S. law and the laws of the individual states. We have also observed your unauthorized use of the Marlboro® pack images on your website and your use of the Marlboro® trademark in your website's metatags.

Our investigation to date has revealed that you are offering for sale over the Internet Marlboro®, Parliament®, and Virginia Slims® cigarettes. Your website clearly demonstrates your willingness to ship Philip Morris branded products into and throughout the United States.

The importation and distribution of products bearing Philip Morris trademarks, including the Marlboro® trademark and Marlboro Roof Design Label® trademark, without the consent of Philip Morris USA violates U.S. law. The Imported Cigarette Compliance Act of 2000 prohibits any importation of cigarettes bearing registered trademarks, as well as the facilitation of such activity, without the authorization of the trademark owner. Philip Morris USA has filed a declaration with the United States Customs Service ("Customs") informing Customs that Philip Morris USA does not consent to the importation of any cigarettes bearing the Marlboro® trademark or certain other trademarks owned by Philip Morris USA. Furthermore, U.S. trademark law prohibits the importation of products not intended for sale in the United States that bear registered trademarks when such products are imported without the consent of the U.S. trademark owner. These prohibitions apply whether the products are originally produced legitimately or not. The very fact that the importation occurs outside authorized channels, that is, without the control and consent of the U.S. trademark owner, renders the activity illegal. These

www.cigmail.net.com

July 25, 2005

Page 2

activities also violate state law. Additionally, sales of cigarettes that fail to certify the age of purchasers or fail to collect and/or report excise taxes may violate federal and state law.

In addition, your offer to sell and sale of Philip Morris branded cigarettes, including Marlboro®, Parliament®, and Virginia Slims® cigarettes, on your website violates Philip Morris USA's trademark rights in its famous marks. You are no doubt aware that Marlboro® is the most popular brand of cigarettes in the United States and worldwide. The world-famous Marlboro® word trademark and Marlboro Roof Design Label® trademark are registered trademarks owned by Philip Morris USA in the United States. The trademarks of the other Philip Morris brands that you are selling, such as Parliament®, and Virginia Slims® cigarettes, are likewise owned by Philip Morris USA in the United States and are likewise famous. Needless to say, Philip Morris USA expends vast sums and enormous efforts in the promotion of its brands and products. Philip Morris USA zealously protects these famous brands. The distribution of Philip Morris branded products outside authorized channels infringes Philip Morris USA's trademarks and causes irreparable harm to the goodwill of the trademarks and the brands they represent.

Philip Morris USA has obtained judgments against others Internet retailers who, like you, sell and/or facilitate the illegal importation of Philip Morris branded cigarettes. For example, on March 10, 2005 the United States District Court for the Southern District of New York issued a judgment and order in Philip Morris USA's favor and against Otamedia (operator of www.yesnoke.com and www.yessmoke.com), awarding Philip Morris USA more than \$173 million in damages based on Otamedia's illegal advertising and sale over the Internet of illegally imported Philip Morris branded cigarettes. Similarly, on March 9, 2004, the United States District Court for the Central District of California entered a judgment and order against the operator of certain Internet websites (including www.discount-marlboro-cigarettes.com) finding that the defendants' unlawful sale of Philip Morris branded cigarettes violated numerous federal and state laws, including trademark laws. The Central District Court also found the defendants liable to Philip Morris USA for an amount in excess of \$8.5 million. Copies of these judgments are enclosed.

In light of your infringing and illegal conduct, and in order that Philip Morris USA take no further action against you, Philip Morris USA hereby demands that you immediately:

1. Cease sales in the United States of any products manufactured for sale outside the United States that bear the Marlboro® trademark, the Marlboro Roof Design Label® trademark, the Parliament®, and Virginia Slims® trademarks, or any other Philip Morris USA trademark;

2. Confirm that you will refrain from any such sales in the future;

3. Confirm that you will never again use the Marlboro® trademark, the Marlboro Roof Design Label® trademark, any mark confusingly similar to the Marlboro® trademark or the Marlboro Roof Design Label® trademark, the Parliament®, and Virginia Slims® trademarks, or any other trademark owned by Philip Morris USA without prior express permission from Philip Morris USA;

www.cigmail.net.com

July 25, 2005

Page 3

4. Remove the Marlboro® trademark from the metatags of your website;
5. Identify your suppliers and shippers of Philip Morris branded cigarettes, by:
  - a. Identifying everyone who has ever provided Philip Morris branded cigarettes directly to you for resale;
  - b. Identifying everyone who has ever filled orders that you, or your customers, placed for Philip Morris branded cigarettes;
  - c. Identifying everyone who has ever filled or shipped orders to your customers that your customers have placed with you for Philip Morris branded cigarettes;
  - d. Providing copies of all of your communications with these suppliers and shippers, including e-mails, letters, invoices and bills; and
6. Agree to full and continued cooperation in providing additional information, upon request by Philip Morris USA.

You should confirm your agreement to the resolution of this trademark matter on the above terms by signing and returning the attached copy of this letter by August 5, 2005.

Sincerely,

Warren J. Rheaume / NBS  
Warren J. Rheaume

By signing below, I agree to the above listed terms:

Agreed: \_\_\_\_\_  
Signature

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Title

\_\_\_\_\_  
Website Domain Name

\_\_\_\_\_  
Date



Warren J. Rheume  
WRheume@hewm.com  
Direct (206) 389-4226  
Main (206) 447-0900  
Fax (206) 447-0849

July 25, 2005

**BY INTERNATIONAL FEDERAL EXPRESS  
AND ELECTRONIC MAIL** ([support@cigarettes-planet.net](mailto:support@cigarettes-planet.net); [planet\\_line\\_ltd@yahoo.co.uk](mailto:planet_line_ltd@yahoo.co.uk))

Diana Bezede  
Mircia cel Batrin 24  
Kishinev, AL 2068  
Moldova

Re: UNAUTHORIZED USE OF MARLBORO® TRADEMARK AND  
UNAUTHORIZED SALE OF PHILIP MORRIS PRODUCTS

Dear Ms. Bezede:

We represent Philip Morris USA Inc. ("Philip Morris USA") in connection with certain trademark matters. It has come to our attention that you are operating an Internet site at [www.cigarettes-planet.net](http://www.cigarettes-planet.net) through which you are offering to sell and/or facilitating the illegal importation of Philip Morris branded products manufactured for sale outside the United States to consumers in the United States in violation of U.S. law and the laws of the individual states. We have also observed your unauthorized use of the Marlboro® pack images on your website and your use of the Marlboro® trademark in your website's metatags.

Our investigation to date has revealed that you are offering for sale over the Internet Marlboro®, Parliament®, and Virginia Slims® cigarettes. Your website clearly demonstrates your willingness to ship Philip Morris branded products into and throughout the United States.

The importation and distribution of products bearing Philip Morris trademarks, including the Marlboro® trademark and Marlboro Roof Design Label® trademark, without the consent of Philip Morris USA violates U.S. law. The Imported Cigarette Compliance Act of 2000 prohibits any importation of cigarettes bearing registered trademarks, as well as the facilitation of such activity, without the authorization of the trademark owner. Philip Morris USA has filed a declaration with the United States Customs Service ("Customs") informing Customs that Philip Morris USA does not consent to the importation of any cigarettes bearing the Marlboro® trademark or certain other trademarks owned by Philip Morris USA. Furthermore, U.S. trademark law prohibits the importation of products not intended for sale in the United States that bear registered trademarks when such products are imported without the consent of the U.S. trademark owner. These prohibitions apply whether the products are originally produced legitimately or not. The very fact that the importation occurs outside authorized channels, that is, without the control and consent of the U.S. trademark owner, renders the activity illegal. These



activities also violate state law. Additionally, sales of cigarettes that fail to certify the age of purchasers or fail to collect and/or report excise taxes may violate federal and state law.

In addition, your offer to sell and sale of Philip Morris branded cigarettes, including Marlboro®, Parliament®, and Virginia Slims® cigarettes, on your website violates Philip Morris USA's trademark rights in its famous marks. You are no doubt aware that Marlboro® is the most popular brand of cigarettes in the United States and worldwide. The world-famous Marlboro® word trademark and Marlboro Roof Design Label® trademark are registered trademarks owned by Philip Morris USA in the United States. The trademarks of the other Philip Morris brands that you are selling, such as Parliament®, and Virginia Slims® cigarettes, are likewise owned by Philip Morris USA in the United States and are likewise famous. Needless to say, Philip Morris USA expends vast sums and enormous efforts in the promotion of its brands and products. Philip Morris USA zealously protects these famous brands. The distribution of Philip Morris branded products outside authorized channels infringes Philip Morris USA's trademarks and causes irreparable harm to the goodwill of the trademarks and the brands they represent.

Philip Morris USA has obtained judgments against others Internet retailers who, like you, sell and/or facilitate the illegal importation of Philip Morris branded cigarettes. For example, on March 10, 2005 the United States District Court for the Southern District of New York issued a judgment and order in Philip Morris USA's favor and against Otamedia (operator of www.yesmoke.com and www.yessmoke.com), awarding Philip Morris USA more than \$173 million in damages based on Otamedia's illegal advertising and sale over the Internet of illegally imported Philip Morris branded cigarettes. Similarly, on March 9, 2004, the United States District Court for the Central District of California entered a judgment and order against the operator of certain Internet websites (including www.discount-marlboro-cigarettes.com) finding that the defendants' unlawful sale of Philip Morris branded cigarettes violated numerous federal and state laws, including trademark laws. The Central District Court also found the defendants liable to Philip Morris USA for an amount in excess of \$8.5 million. Copies of these judgments are enclosed.

In light of your infringing and illegal conduct, and in order that Philip Morris USA take no further action against you, Philip Morris USA hereby demands that you immediately:

1. Cease sales in the United States of any products manufactured for sale outside the United States that bear the Marlboro® trademark, the Marlboro Roof Design Label® trademark, the Parliament®, and Virginia Slims® trademarks, or any other Philip Morris USA trademark;
2. Confirm that you will refrain from any such sales in the future;
3. Confirm that you will never again use the Marlboro® trademark, the Marlboro Roof Design Label® trademark, any mark confusingly similar to the Marlboro® trademark or the Marlboro Roof Design Label® trademark, the Parliament®, and Virginia Slims® trademarks, or any other trademark owned by Philip Morris USA without prior express permission from Philip Morris USA;

4. Remove the Marlboro® trademark from the metatags of your website;
5. Identify your suppliers and shippers of Philip Morris branded cigarettes, by:
  - a. Identifying everyone who has ever provided Philip Morris branded cigarettes directly to you for resale;
  - b. Identifying everyone who has ever filled orders that you, or your customers, placed for Philip Morris branded cigarettes;
  - c. Identifying everyone who has ever filled or shipped orders to your customers that your customers have placed with you for Philip Morris branded cigarettes;
  - d. Providing copies of all of your communications with these suppliers and shippers, including e-mails, letters, invoices and bills; and
6. Agree to full and continued cooperation in providing additional information, upon request by Philip Morris USA.

You should confirm your agreement to the resolution of this trademark matter on the above terms by signing and returning the attached copy of this letter by August 5, 2005.

Sincerely,

*Warren J. Rheaume / NBS*

Warren J. Rheaume

By signing below, I agree to the above listed terms:

Agreed: \_\_\_\_\_

Signature

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Title

\_\_\_\_\_  
Website Domain Name

\_\_\_\_\_  
Date



# HellerEhrman<sub>LLP</sub>

September 16, 2005

Warren J. Rheume  
Warren.Rheume@hellerhrman.com  
Direct +1.206.389.4226  
Direct Fax +1.206.515.8905  
Main +1.206.447.0900  
Fax +1.206.447.0849

BY INTERNATIONAL FEDERAL EXPRESS AND  
ELECTRONIC MAIL (support@cigmall.net;  
planet\_line\_ltd@yahoo.com; cigs\_plan@yahoo.com)

Ms. Diana Bezede  
Mircia cel Batrin 24  
Kishinev, AL 2068  
Moldova

Emil Bernikovich  
23, vul. Krasnaia  
Kiev, Kiev 252650  
Ukraine

Tkachenko T.A.  
Yakira Street, building 16, apt. 3  
Kiev, Ukraine 04119

Re: UNAUTHORIZED USE OF MARLBORO® TRADEMARK AND  
UNAUTHORIZED SALE OF PHILIP MORRIS PRODUCTS

Dear Sir or Madam:

We represent Philip Morris USA Inc. ("Philip Morris USA") in connection with certain trademark matters. On July 25, 2005, we sent you a letter regarding your operation of an Internet site at www.cigmall.net through which you are offering to sell and/or facilitating the illegal importation of Philip Morris branded products manufactured for sale outside the United States to consumers in the United States in violation of U.S. law and the laws of the individual states.

To date, you have failed to respond to the July 25, 2005 letter, or to comply with its demands that you, among other things, (1) cease sales in the United States of any products manufactured for sale outside the United States that bear Philip Morris USA's trademarks; (2) confirm that you will refrain from any such sales in the future; (3) confirm that you will never again use any Philip Morris USA trademark without prior express permission from Philip Morris USA; (4) identify your suppliers and shippers of Philip Morris branded cigarettes, and (5) agree to full and continued cooperation in providing additional information, upon request by Philip Morris USA.

In order that Philip Morris USA take no further action against you, you must immediately comply with these demands and sign and return the July 25, 2005 letter, by no later than September 27, 2005. A copy of the July 25, 2005 letter is enclosed.

Sincerely,

*Warren J. Rheume/AM*

Warren J. Rheume

Enclosure

Heller Ehrman LLP 701 Fifth Avenue, Suite 6100 Seattle, WA 98104-7098 www.hellerhrman.com

Anchorage Beijing Hong Kong Los Angeles Madison, WI New York San Diego San Francisco Seattle  
Silicon Valley Singapore Washington, D.C.

# HellerEhrman<sub>LLP</sub>

September 16, 2005

Warren J. Rheume  
Warren.Rheume@hellerehrman.com  
Direct +1.206.389.4226  
Direct Fax +1.206.515.8905  
Main +1.206.447.0900  
Fax +1.206.447.0849

BY INTERNATIONAL FEDERAL EXPRESS AND  
ELECTRONIC MAIL (support@cigarettes-planet.net;  
planet\_line\_ltd@yahoo.co.uk; cigs\_plan@yahoo.com)

Ms. Diana Bezede  
Mircia cel Batrin 24  
Kishinev, AL 2068  
Moldova

Emil Bernikovich  
23, vul. Krasnaia  
Kiev, Kiev 252650  
Ukraine

Cherenzov A.A.  
Pugachiova Street, Building 6/29, apt. 12  
Kiev, Ukraine 04050

Re: UNAUTHORIZED USE OF MARLBORO® TRADEMARK AND  
UNAUTHORIZED SALE OF PHILIP MORRIS PRODUCTS

Dear Sir or Madam:

We represent Philip Morris USA Inc. ("Philip Morris USA") in connection with certain trademark matters. On July 25, 2005, we sent you a letter regarding your operation of an Internet site at www.cigarettes-planet.net through which you are offering to sell and/or facilitating the illegal importation of Philip Morris branded products manufactured for sale outside the United States to consumers in the United States in violation of U.S. law and the laws of the individual states. Additionally, we noted that www.cigarettes-planet.net improperly links to cigarette search engine, websites, such as dmoz.org and www.philipmorrisusa.com, and Philip Morris USA's legitimate website.

To date, you have failed to respond to the July 25, 2005 letter, or to comply with its demands that you, among other things, (1) cease sales in the United States of any products manufactured for sale outside the United States that bear Philip Morris USA's trademarks; (2) confirm that you will refrain from any such sales in the future; (3) confirm that you will never again use any Philip Morris USA trademark without prior express permission from Philip Morris USA; (4) identify your suppliers and shippers of Philip Morris branded cigarettes, and (5) agree to full and continued cooperation in providing additional information, upon request by Philip Morris USA.

In order that Philip Morris USA take no further action against you, you must immediately comply with these demands and sign and return the July 25, 2005 letter, by no later than September 27, 2005. A copy of the July 25, 2005 letter is enclosed.

Heller Ehrman LLP 701 Fifth Avenue, Suite 6100 Seattle, WA 98104-7098 www.hellerehrman.com

Anchorage Beijing Hong Kong Los Angeles Madison, WI New York San Diego San Francisco Seattle  
Silicon Valley Singapore Washington, D.C.

HellerEhrman LLP

www.cigarettes-planet.net  
September 16, 2005  
Page 2

Sincerely,

*Warren Rheaume /AM*  
Warren J. Rheaume

Enclosure

# HellerEhrman<sub>LLP</sub>

September 16, 2005

Warren J. Rheume  
Warren.Rheume@hellerhrman.com  
Direct +1.206.389.4226  
Direct Fax +1.206.515.8905  
Main +1.206.447.0900  
Fax +1.206.447.0849

BY INTERNATIONAL FEDERAL EXPRESS AND  
ELECTRONIC MAIL (cigs\_plan@yahoo.com; sales@ez-  
cigarettes.com)

Mr. David Buherman  
235 Palchevsky St.  
Vladivostok Russian Federation  
690041

Emil Bernikovich  
23, vul. Krasnaia  
Kiev, Kiev 252650  
Ukraine

Shynchukovskiy I.A.  
Gogolevskaya Street, build. 37, kv. 35  
Kiev, Ukraine 04053

Re: UNAUTHORIZED USE OF MARLBORO® TRADEMARK AND  
UNAUTHORIZED SALE OF PHILIP MORRIS PRODUCTS

Dear Sir or Madam:

We represent Philip Morris USA Inc. ("Philip Morris USA") in connection with certain trademark matters. On July 19, 2005, we sent you a letter regarding your operation of an Internet site at www.ez-cigarettes.com through which you are offering to sell and/or facilitating the illegal importation of Philip Morris branded products manufactured for sale outside the United States to consumers in the United States in violation of U.S. law and the laws of the individual states.

To date, you have failed to respond to the July 19, 2005 letter, or to comply with its demands that you, among other things, (1) cease sales in the United States of any products manufactured for sale outside the United States that bear Philip Morris USA's trademarks; (2) confirm that you will refrain from any such sales in the future; (3) confirm that you will never again use any Philip Morris USA trademark without prior express permission from Philip Morris USA; (4) identify your suppliers and shippers of Philip Morris branded cigarettes, and (5) agree to full and continued cooperation in providing additional information, upon request by Philip Morris USA.

In order that Philip Morris USA take no further action against you, you must immediately comply with these demands and sign and return the July 19, 2005 letter, by no later than September 27, 2005. A copy of the July 19, 2005 letter is enclosed.

Sincerely,

*Warren J. Rheume /AM*  
Warren J. Rheume

Enclosure

Heller Ehrman LLP 701 Fifth Avenue, Suite 6100 Seattle, WA 98104-7098 www.hellerhrman.com

Anchorage	Beijing	Hong Kong	Los Angeles	Madison, WI	New York	San Diego	San Francisco	Seattle
Silicon Valley	Singapore	Washington, D.C.						

# HellerEhrman<sub>LLP</sub>

September 16, 2005

Warren J. Rheume  
Warren.Rheume@hellerehrman.com  
Direct +1.206.389.4226  
Direct Fax +1.206.515.8905  
Main +1.206.447.0900  
Fax +1.206.447.0849

**BY INTERNATIONAL FEDERAL EXPRESS AND  
ELECTRONIC MAIL** (support@cigmall.net;  
planet\_line\_ltd@yahoo.com; cigs\_plan@yahoo.com)

Ms. Diana Bezede  
Mircia cel Batrin 24  
Kishinev, AL 2068  
Moldova

Emil Bernikovich  
23, vul. Krasnaia  
Kiev, Kiev 252650  
Ukraine

Tkachenko T.A.  
Yakira Street, building 16, apt. 3  
Kiev, Ukraine 04119

Re: UNAUTHORIZED USE OF MARLBORO® TRADEMARK AND  
UNAUTHORIZED SALE OF PHILIP MORRIS PRODUCTS

Dear Sir or Madam:

We represent Philip Morris USA Inc. ("Philip Morris USA") in connection with certain trademark matters. On July 25, 2005, we sent you a letter regarding your operation of an Internet site at [www.cigmall.net](http://www.cigmall.net) through which you are offering to sell and/or facilitating the illegal importation of Philip Morris branded products manufactured for sale outside the United States to consumers in the United States in violation of U.S. law and the laws of the individual states.

To date, you have failed to respond to the July 25, 2005 letter, or to comply with its demands that you, among other things, (1) cease sales in the United States of any products manufactured for sale outside the United States that bear Philip Morris USA's trademarks; (2) confirm that you will refrain from any such sales in the future; (3) confirm that you will never again use any Philip Morris USA trademark without prior express permission from Philip Morris USA; (4) identify your suppliers and shippers of Philip Morris branded cigarettes, and (5) agree to full and continued cooperation in providing additional information, upon request by Philip Morris USA.

In order that Philip Morris USA take no further action against you, you must immediately comply with these demands and sign and return the July 25, 2005 letter, by no later than September 27, 2005. A copy of the July 25, 2005 letter is enclosed.

Sincerely,

*Warren J. Rheume/AM*  
Warren J. Rheume

Enclosure

Heller Ehrman LLP 701 Fifth Avenue, Suite 6100 Seattle, WA 98104-7098 [www.hellerehrman.com](http://www.hellerehrman.com)

Anchorage	Beijing	Hong Kong	Los Angeles	Madison, WI	New York	San Diego	San Francisco	Seattle
Silicon Valley	Singapore	Washington, D.C.						

# HellerEhrman<sub>LLP</sub>

September 16, 2005

Warren J. Rheume  
Warren.Rheume@hellerehrman.com  
Direct +1.206.389.4226  
Direct Fax +1.206.515.8905  
Main +1.206.447.0900  
Fax +1.206.447.0849

**BY INTERNATIONAL FEDERAL EXPRESS AND  
ELECTRONIC MAIL** (support@cigarettes-planet.net;  
planet\_line\_ltd@yahoo.co.uk; cigs\_plan@yahoo.com)

Ms. Diana Bezede  
Mircia cel Batrin 24  
Kishinev, AL 2068  
Moldova

Emil Bernikovich  
23, vul. Krasnaia  
Kiev, Kiev 252650  
Ukraine

Cherenzov A.A.  
Pugachiova Street, Building 6/29, apt. 12  
Kiev, Ukraine 04050

Re: UNAUTHORIZED USE OF MARLBORO® TRADEMARK AND  
UNAUTHORIZED SALE OF PHILIP MORRIS PRODUCTS

Dear Sir or Madam:

We represent Philip Morris USA Inc. ("Philip Morris USA") in connection with certain trademark matters. On July 25, 2005, we sent you a letter regarding your operation of an Internet site at [www.cigarettes-planet.net](http://www.cigarettes-planet.net) through which you are offering to sell and/or facilitating the illegal importation of Philip Morris branded products manufactured for sale outside the United States to consumers in the United States in violation of U.S. law and the laws of the individual states. Additionally, we noted that [www.cigarettes-planet.net](http://www.cigarettes-planet.net) improperly links to cigarette search engine, websites, such as [dmoz.org](http://dmoz.org) and [www.philipmorrisusa.com](http://www.philipmorrisusa.com), and Philip Morris USA's legitimate website.

To date, you have failed to respond to the July 25, 2005 letter, or to comply with its demands that you, among other things, (1) cease sales in the United States of any products manufactured for sale outside the United States that bear Philip Morris USA's trademarks; (2) confirm that you will refrain from any such sales in the future; (3) confirm that you will never again use any Philip Morris USA trademark without prior express permission from Philip Morris USA; (4) identify your suppliers and shippers of Philip Morris branded cigarettes, and (5) agree to full and continued cooperation in providing additional information, upon request by Philip Morris USA.

In order that Philip Morris USA take no further action against you, you must immediately comply with these demands and sign and return the July 25, 2005 letter, by no later than September 27, 2005. A copy of the July 25, 2005 letter is enclosed.

Heller Ehrman LLP 701 Fifth Avenue, Suite 6100 Seattle, WA 98104-7098 [www.hellerehrman.com](http://www.hellerehrman.com)

Anchorage Beijing Hong Kong Los Angeles Madison, WI New York San Diego San Francisco Seattle  
Silicon Valley Singapore Washington, D.C.

HellerEhrman<sub>LLP</sub>

www.cigarettes-planet.net  
September 16, 2005  
Page 2

Sincerely,

*Warren Rheaume / AM*  
Warren J. Rheaume

Enclosure

# HellerEhrman<sub>LLP</sub>

September 16, 2005

Warren J. Rheume  
Warren.Rheume@hellerehrman.com  
Direct +1.206.389.4226  
Direct Fax +1.206.515.8905  
Main +1.206.447.0900  
Fax +1.206.447.0849

**BY INTERNATIONAL FEDERAL EXPRESS AND  
ELECTRONIC MAIL (cigs\_plan@yahoo.com; sales@ez-  
cigarettes.com)**

Mr. David Buherman  
235 Palchevsky St.  
Vladivostok Russian Federation  
690041

Emil Bernikovich  
23, vul. Krasnaia  
Kiev, Kiev 252650  
Ukraine

Shynchukovskiy I.A.  
Gogolevskaya Street, build. 37, kv. 35  
Kiev, Ukraine 04053

Re: UNAUTHORIZED USE OF MARLBORO® TRADEMARK AND  
UNAUTHORIZED SALE OF PHILIP MORRIS PRODUCTS

Dear Sir or Madam:

We represent Philip Morris USA Inc. ("Philip Morris USA") in connection with certain trademark matters. On July 19, 2005, we sent you a letter regarding your operation of an Internet site at [www.ez-cigarettes.com](http://www.ez-cigarettes.com) through which you are offering to sell and/or facilitating the illegal importation of Philip Morris branded products manufactured for sale outside the United States to consumers in the United States in violation of U.S. law and the laws of the individual states.

To date, you have failed to respond to the July 19, 2005 letter, or to comply with its demands that you, among other things, (1) cease sales in the United States of any products manufactured for sale outside the United States that bear Philip Morris USA's trademarks; (2) confirm that you will refrain from any such sales in the future; (3) confirm that you will never again use any Philip Morris USA trademark without prior express permission from Philip Morris USA; (4) identify your suppliers and shippers of Philip Morris branded cigarettes, and (5) agree to full and continued cooperation in providing additional information, upon request by Philip Morris USA.

In order that Philip Morris USA take no further action against you, you must immediately comply with these demands and sign and return the July 19, 2005 letter, by no later than September 27, 2005. A copy of the July 19, 2005 letter is enclosed.

Sincerely,

*Warren J. Rheume /AM*  
Warren J. Rheume

Enclosure

Heller Ehrman LLP 701 Fifth Avenue, Suite 6100 Seattle, WA 98104-7098 [www.hellerehrman.com](http://www.hellerehrman.com)

Anchorage Beijing Hong Kong Los Angeles Madison, WI New York San Diego San Francisco Seattle  
Silicon Valley Singapore Washington, O.C.



January 17, 2006

Warren J. Rheume  
Warren.Rheume@hellerehrman.com  
Direct +1.206.389.4226  
Direct Fax +1.206.515.8905  
Main +1.206.447.0900  
Fax +1.206.447.0849

**BY INTERNATIONAL FEDERAL EXPRESS AND  
ELECTRONIC MAIL** (support@cigmall.biz; planet\_line\_ltd@yahoo.com;  
cigs\_plan@yahoo.com)

Oleg Deromcuk  
P.O. B. 23  
Moscow, Moscow 192568  
Russian Federation, RU

Cigmall Ltd.  
P.O. B. 23  
Moscow, Moscow 192568  
Russian Federation, RU

**Re: UNAUTHORIZED USE OF MARLBORO® TRADEMARK AND  
UNAUTHORIZED SALE OF PHILIP MORRIS PRODUCTS**

Dear Sir:

We represent Philip Morris USA Inc. (Philip Morris USA) in connection with certain trademark matters. It has come to our attention that you are operating an Internet site at www.cigmall.biz through which you are offering to sell and/or facilitating the illegal importation of Philip Morris branded products manufactured for sale outside the United States to consumers in the United States in violation of U.S. law and the laws of the individual states. We have also observed your unauthorized use of Marlboro® pack images on your website and your use of the Marlboro® trademark in your website's metatags.

Our investigation to date has revealed that you are offering for sale over the Internet Marlboro®, Parliament® and Virginia Slims® cigarettes. Your website clearly demonstrates your willingness to ship Philip Morris branded products into and throughout the United States.

The importation and distribution of products bearing Philip Morris trademarks, including the Marlboro® trademark and Marlboro Roof Design Label® trademark, without the consent of Philip Morris USA violates U.S. law. The Imported Cigarette Compliance Act of 2000 prohibits any importation of cigarettes bearing registered trademarks, as well as the facilitation of such activity, without the authorization of the trademark owner. Philip Morris USA has filed a declaration with the United States Customs Service ("Customs") informing Customs that Philip Morris USA does not consent to the importation of any cigarettes bearing the Marlboro® trademark or certain other trademarks owned by Philip Morris USA. Furthermore, U.S. trademark law prohibits the importation of products not intended for sale in the United States that bear registered trademarks when such products are imported without the consent of the U.S. trademark owner. These prohibitions apply whether the products are originally produced legitimately or not. The very fact that the importation occurs outside authorized channels, that is, without the control and consent of the U.S. trademark owner, renders the activity illegal. These activities also violate state law. Additionally, sales of

Heller Ehrman LLP 701 Fifth Avenue, Suite 6100 Seattle, WA 98104-7098 www.hellerehrman.com

Anchorage Beijing Hong Kong Los Angeles Madison, WI New York San Diego San Francisco Seattle  
Silicon Valley Singapore Washington, D.C.

HellerEhrman LLP

cigmall.biz  
January 17, 2006  
Page 2

cigarettes that fail to certify the age of purchasers or fail to collect and/or report excise taxes may violate federal and state law.

In addition, your offer to sell and sale of Philip Morris branded cigarettes, including Marlboro® cigarettes, on your website violates Philip Morris USA's trademark rights in its famous trademarks. You are no doubt aware that Marlboro® is the most popular brand of cigarettes in the United States and worldwide. The world-famous Marlboro® trademark and Marlboro Roof Design Label® trademark are registered trademarks owned by Philip Morris USA in the United States. The trademarks of the other Philip Morris Brands that you are selling, such as Parliament® and Virginia Slims® cigarettes, are likewise owned by Philip Morris USA in the United States and are likewise famous. Needless to say, Philip Morris USA expends vast sums and enormous efforts in the promotion of its brands and products. Philip Morris USA zealously protects these famous brands. The distribution of Philip Morris branded products outside authorized channels infringes Philip Morris USA's trademarks and causes irreparable harm to the goodwill of the trademarks and the brands they represent.

Philip Morris USA has obtained judgments against others Internet retailers who, like you, sell and/or facilitate the illegal importation of Philip Morris branded cigarettes. For example, on March 10, 2005 the United States District Court for the Southern District of New York issued a judgment and order in Philip Morris USA's favor and against Otamedia (operator of [www.yesmoke.com](http://www.yesmoke.com) and [www.yessmoke.com](http://www.yessmoke.com)), awarding Philip Morris USA more than \$173 million in damages based on Otamedia's illegal advertising and sale over the Internet of illegally imported Philip Morris branded cigarettes. Similarly, on March 9, 2004, the United States District Court for the Central District of California entered a judgment and order against the operator of certain Internet websites (including [www.discount-marlboro-cigarettes.com](http://www.discount-marlboro-cigarettes.com)) finding that the defendants' unlawful sale of Philip Morris branded cigarettes violated numerous federal and state laws, including trademark laws. The Central District Court also found the defendants liable to Philip Morris USA for an amount in excess of \$8.5 million. Copies of these judgments are enclosed.

In light of your continued infringing and illegal conduct, and in order that Philip Morris USA take no further action against you, Philip Morris USA hereby demands that you immediately:

1. Cease sales in the United States of any products manufactured for sale outside the United States that bear the Marlboro® trademark, the Marlboro Roof Design Label® trademark, the Parliament® and Virginia Slims® trademarks, or any other Philip Morris USA trademark;
2. Confirm that you will refrain from any such sales in the future;
3. Confirm that you will never again use the Marlboro® trademark, the Marlboro Roof Design Label® trademark, any mark confusingly similar to the Marlboro® trademark the Marlboro Roof Design Label® trademark, the Parliament® and Virginia Slims® trademarks, or any other trademark owned by Philip Morris USA without prior express permission from Philip Morris USA;
4. Remove the Marlboro® trademark from the metatags of your website;

HellerEhrman<sub>LLP</sub>

cigmail.biz  
January 17, 2006  
Page 3

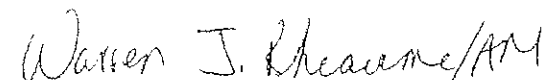
5. Identify your suppliers and shippers of Philip Morris branded cigarettes, by:

- a. Identifying everyone who has ever provided Philip Morris branded cigarettes directly to you for resale;
- b. Identifying everyone who has ever filled orders that you, or your customers, placed for Philip Morris branded cigarettes;
- c. Identifying everyone who has ever filled or shipped orders to your customers that your customers have placed with you for Philip Morris branded cigarettes;
- d. Providing copies of all of your communications with these suppliers and shippers, including e-mails, letters, invoices and bills; and

6. Agree to full and continued cooperation in providing additional information, upon request by Philip Morris USA.

You should confirm your agreement to the resolution of this trademark matter on the above terms by signing and returning the attached copy of this letter by January 30, 2006.

Sincerely,

  
Warren J. Rheume

By signing below, I agree to the above listed terms:

Agreed: \_\_\_\_\_  
Signature

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Title

\_\_\_\_\_  
Website Domain Name

\_\_\_\_\_  
Date

Enclosures

# HellerEhrman<sup>LLP</sup>

February 22, 2006

Warren J. Rheaume  
Warren.Rheaume@hellerehrman.com  
Direct +1.206.389.4226  
Direct Fax +1.206.515.8905  
Main +1.206.447.0900  
Fax +1.206.447.0849

22656.0103

**BY INTERNATIONAL FEDERAL EXPRESS AND  
ELECTRONIC MAIL (support@cigmall.biz; planet\_line\_ltd@yahoo.com;  
cigs\_plan@yahoo.com)**

Oleg Deromcuk  
P.O. B. 23  
Moscow, Moscow 192568  
Russian Federation, RU

Cigmall Ltd.  
P.O. B. 23  
Moscow, Moscow 192568  
Russian Federation, RU

**Re: UNAUTHORIZED USE OF MARLBORO® TRADEMARK AND  
UNAUTHORIZED SALE OF PHILIP MORRIS PRODUCTS**

Dear Sir:

We represent Philip Morris USA Inc. (Philip Morris USA) in connection with certain trademark matters. It has come to our attention that you are operating an Internet site at [www.cigmall.biz](http://www.cigmall.biz) through which you are offering to sell and/or facilitating the illegal importation of Philip Morris branded products manufactured for sale outside the United States to consumers in the United States in violation of U.S. law and the laws of the individual states. We have also observed your unauthorized use of Marlboro® pack images on your website and your use of the Marlboro® trademark in your website's metatags.

Our investigation to date has revealed that you are offering for sale over the Internet Marlboro®, Parliament® and Virginia Slims® cigarettes. Your website clearly demonstrates your willingness to ship Philip Morris branded products into and throughout the United States.

The importation and distribution of products bearing Philip Morris trademarks, including the Marlboro® trademark and Marlboro Roof Design Label® trademark, without the consent of Philip Morris USA violates U.S. law. The Imported Cigarette Compliance Act of 2000 prohibits any importation of cigarettes bearing registered trademarks, as well as the facilitation of such activity, without the authorization of the trademark owner. Philip Morris USA has filed a declaration with the United States Customs Service ("Customs") informing Customs that Philip Morris USA does not consent to the importation of any cigarettes bearing the Marlboro® trademark or certain other trademarks owned by Philip Morris USA. Furthermore, U.S. trademark law prohibits the importation of products not intended for sale in the United States that bear registered trademarks when such products are imported without the consent of the U.S. trademark owner. These prohibitions apply whether the products are originally produced legitimately or not. The very fact that the importation occurs outside authorized channels, that is, without the control and consent of the U.S. trademark

Heller Ehrman LLP 701 Fifth Avenue, Suite 6100 Seattle, WA 98104-7098 [www.hellerehrman.com](http://www.hellerehrman.com)

Anchorage Beijing Hong Kong Los Angeles Madison, WI New York San Diego San Francisco Seattle  
Silicon Valley Singapore Washington, D.C.

HellerEhrman<sup>LLP</sup>cigmall.biz  
February 22, 2006  
Page 2

owner, renders the activity illegal. These activities also violate state law. Additionally, sales of cigarettes that fail to certify the age of purchasers or fail to collect and/or report excise taxes may violate federal and state law.

In addition, your offer to sell and sale of Philip Morris branded cigarettes, including Marlboro® cigarettes, on your website violates Philip Morris USA's trademark rights in its famous trademarks. You are no doubt aware that Marlboro® is the most popular brand of cigarettes in the United States and worldwide. The world-famous Marlboro® trademark and Marlboro Roof Design Label® trademark are registered trademarks owned by Philip Morris USA in the United States. The trademarks of the other Philip Morris Brands that you are selling, such as Parliament® and Virginia Slims® cigarettes, are likewise owned by Philip Morris USA in the United States and are likewise famous. Needless to say, Philip Morris USA expends vast sums and enormous efforts in the promotion of its brands and products. Philip Morris USA zealously protects these famous brands. The distribution of Philip Morris branded products outside authorized channels infringes Philip Morris USA's trademarks and causes irreparable harm to the goodwill of the trademarks and the brands they represent.

Philip Morris USA has obtained judgments against others Internet retailers who, like you, sell and/or facilitate the illegal importation of Philip Morris branded cigarettes. For example, on March 10, 2005 the United States District Court for the Southern District of New York issued a judgment and order in Philip Morris USA's favor and against Otamedia (operator of [www.yesmoke.com](http://www.yesmoke.com) and [www.yessmoke.com](http://www.yessmoke.com)), awarding Philip Morris USA more than \$173 million in damages based on Otamedia's illegal advertising and sale over the Internet of illegally imported Philip Morris branded cigarettes. Similarly, on March 9, 2004, the United States District Court for the Central District of California entered a judgment and order against the operator of certain Internet websites (including [www.discount-marlboro-cigarettes.com](http://www.discount-marlboro-cigarettes.com)) finding that the defendants' unlawful sale of Philip Morris branded cigarettes violated numerous federal and state laws, including trademark laws. The Central District Court also found the defendants liable to Philip Morris USA for an amount in excess of \$8.5 million. Copies of these judgments are enclosed.

In light of your continued infringing and illegal conduct, and in order that Philip Morris USA take no further action against you, Philip Morris USA hereby demands that you immediately:

1. Cease sales in the United States of any products manufactured for sale outside the United States that bear the Marlboro® trademark, the Marlboro Roof Design Label® trademark, the Parliament® and Virginia Slims® trademarks, or any other Philip Morris USA trademark;
2. Confirm that you will refrain from any such sales in the future;
3. Confirm that you will never again use the Marlboro® trademark, the Marlboro Roof Design Label® trademark, any mark confusingly similar to the Marlboro® trademark the Marlboro Roof Design Label® trademark, the Parliament® and Virginia Slims® trademarks, or any other trademark owned by Philip Morris USA without prior express permission from Philip Morris USA;

HellerEhrman<sub>LLP</sub>

cigmall.biz  
February 22, 2006  
Page 3

4. Remove the Marlboro® trademark from the metatags of your website;
5. Identify your suppliers and shippers of Philip Morris branded cigarettes, by:
  - a. Identifying everyone who has ever provided Philip Morris branded cigarettes directly to you for resale;
  - b. Identifying everyone who has ever filled orders that you, or your customers, placed for Philip Morris branded cigarettes;
  - c. Identifying everyone who has ever filled or shipped orders to your customers that your customers have placed with you for Philip Morris branded cigarettes;
  - d. Providing copies of all of your communications with these suppliers and shippers, including e-mails, letters, invoices and bills; and
6. Agree to full and continued cooperation in providing additional information, upon request by Philip Morris USA.

You should confirm your agreement to the resolution of this trademark matter on the above terms by signing and returning the attached copy of this letter by March 6, 2006.

Sincerely,

*Warren J. Rheume/AM*

Warren J. Rheume

By signing below, I agree to the above listed terms:

Agreed: \_\_\_\_\_

Signature

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Title

\_\_\_\_\_  
Website Domain Name

\_\_\_\_\_  
Date

Enclosures



January 17, 2006

Warren J. Rheume  
Warren.Rheume@hellerehrman.com  
Direct +1.206.389.4226  
Direct Fax +1.206.515.8905  
Main +1.206.447.0900  
Fax +1.206.447.0849

**BY INTERNATIONAL FEDERAL EXPRESS AND  
ELECTRONIC MAIL** (support@cigmail.net; planet\_line\_ltd@yahoo.com;  
cigs\_plan@yahoo.com)

Cigmall ooo  
Griboedova 34-9  
str. 4  
Moscow, Moscow 132980  
Russian Federation

**Re: UNAUTHORIZED USE OF MARLBORO® TRADEMARK AND  
UNAUTHORIZED SALE OF PHILIP MORRIS PRODUCTS**

Dear Sir or Madam:

We represent Philip Morris USA Inc. ("Philip Morris USA") in connection with certain trademark matters. On July 25, 2005 and September 16, 2005, we sent letters to the operator of www.cigmall.net regarding the site's offering for sale and/or facilitation of the illegal importation of Philip Morris branded products manufactured for sale outside the United States to consumers in the United States in violation of U.S. law and the laws of the individual states. To date, we have not received a response to either the July 25, 2005 or September 16, 2005 letter, copies of which are enclosed.

Our investigation has revealed that www.cigmall.net continues to offer for sale over the Internet Marlboro®, Parliament® and Virginia Slims® cigarettes. Your website clearly demonstrates your willingness to ship Philip Morris branded products into and throughout the United States.

The importation and distribution of products bearing Philip Morris trademarks, including the Marlboro® trademark and Marlboro Roof Design Label® trademark, without the consent of Philip Morris USA violates U.S. law. The Imported Cigarette Compliance Act of 2000 prohibits any importation of cigarettes bearing registered trademarks, as well as the facilitation of such activity, without the authorization of the trademark owner. Philip Morris USA has filed a declaration with the United States Customs Service ("Customs") informing Customs that Philip Morris USA does not consent to the importation of any cigarettes bearing the Marlboro® trademark or certain other trademarks owned by Philip Morris USA. Furthermore, U.S. trademark law prohibits the importation of products not intended for sale in the United States that bear registered trademarks when such products are imported without the consent of the U.S. trademark owner. These prohibitions apply whether the products are originally produced legitimately or not. The very fact that the importation occurs outside authorized channels, that is, without the control and consent of the U.S. trademark

Heller Ehrman LLP 701 Fifth Avenue, Suite 6100 Seattle, WA 98104-7098 www.hellerehrman.com

Anchorage Beijing Hong Kong Los Angeles Madison, WI New York San Diego San Francisco Seattle  
Silicon Valley Singapore Washington, D.C.

HellerEhrman LLP

Cigmall 000  
January 17, 2006  
Page 2

owner, renders the activity illegal. These activities also violate state law. Additionally, sales of cigarettes that fail to certify the age of purchasers or fail to collect and/or report excise taxes may violate federal and state law.

In addition, your offer to sell and sale of Philip Morris branded cigarettes, including Marlboro® cigarettes, on your website violates Philip Morris USA's trademark rights in its famous trademarks. You are no doubt aware that Marlboro® is the most popular brand of cigarettes in the United States and worldwide. The world-famous Marlboro® trademark and Marlboro Roof Design Label® trademark are registered trademarks owned by Philip Morris USA in the United States. The trademarks of the other Philip Morris brands that you are selling, such as Parliament® and Virginia Slims® cigarettes, are likewise owned by Philip Morris USA in the United States and are likewise famous. Needless to say, Philip Morris USA expends vast sums and enormous efforts in the promotion of its brands and products. Philip Morris USA zealously protects these famous brands. The distribution of Philip Morris branded products outside authorized channels infringes Philip Morris USA's trademarks and causes irreparable harm to the goodwill of the trademarks and the brands they represent.

Philip Morris USA has obtained judgments against others Internet retailers who, like you, sell and/or facilitate the illegal importation of Philip Morris branded cigarettes. For example, on March 10, 2005 the United States District Court for the Southern District of New York issued a judgment and order in Philip Morris USA's favor and against Otamedia (operator of [www.yesmoke.com](http://www.yesmoke.com) and [www.yessmoke.com](http://www.yessmoke.com)), awarding Philip Morris USA more than \$173 million in damages based on Otamedia's illegal advertising and sale over the Internet of illegally imported Philip Morris branded cigarettes. Similarly, on March 9, 2004, the United States District Court for the Central District of California entered a judgment and order against the operator of certain Internet websites (including [www.discount-marlboro-cigarettes.com](http://www.discount-marlboro-cigarettes.com)) finding that the defendants' unlawful sale of Philip Morris branded cigarettes violated numerous federal and state laws, including trademark laws. The Central District Court also found the defendants liable to Philip Morris USA for an amount in excess of \$8.5 million. Copies of these judgments are enclosed.

In light of your continued infringing and illegal conduct, and in order that Philip Morris USA take no further action against you, Philip Morris USA hereby demands that you immediately:

1. Cease sales in the United States of any products manufactured for sale outside the United States that bear the Marlboro® trademark, the Marlboro Roof Design Label® trademark, the Parliament® and Virginia Slims® trademarks, or any other Philip Morris USA trademark;
2. Confirm that you will refrain from any such sales in the future;
3. Confirm that you will never again use the Marlboro® trademark, the Marlboro Roof Design Label® trademark, any mark confusingly similar to the Marlboro® trademark or the Marlboro Roof Design Label® trademark, the Parliament® and Virginia Slims® trademarks, or any other trademark owned by Philip Morris USA without prior express permission from Philip Morris USA;



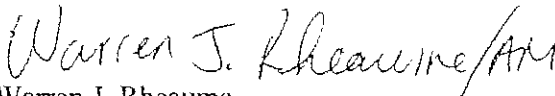
HellerEhrman LLP

Cigmall ooo  
January 17, 2006  
Page 3

4. Remove the Marlboro trademark from the metatags of your website;
5. Identify your suppliers and shippers of Philip Morris branded cigarettes, by:
  - a. Identifying everyone who has ever provided Philip Morris branded cigarettes directly to you for resale;
  - b. Identifying everyone who has ever filled orders that you, or your customers, placed for Philip Morris branded cigarettes;
  - c. Identifying everyone who has ever filled or shipped orders to your customers that your customers have placed with you for Philip Morris branded cigarettes;
  - d. Providing copies of all of your communications with these suppliers and shippers, including e-mails, letters, invoices and bills; and
6. Agree to full and continued cooperation in providing additional information, upon request by Philip Morris USA.

You should confirm your agreement to the resolution of this trademark matter on the above terms by signing and returning the attached copy of this letter by January 30, 2006.

Sincerely,

  
Warren J. Rheau

By signing below, I agree to the above listed terms:

Agreed: \_\_\_\_\_  
Signature

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Title

\_\_\_\_\_  
Website Domain Name

\_\_\_\_\_  
Date

Enclosures